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RESOLUTION NO. 2019-30

**A RESOLUTION OF THE VILLAGE COMMISSION OF
THE VILLAGE OF BISCAYNE PARK, FLORIDA,
RECERTIFYING THE MILLAGE RATE FOR FISCAL
YEAR 2019–2020 AS 9.700 MILS PER \$1,000 OF
ASSESSED VALUE; REMEDYING COMPLIANCE IN
PREVIOUSLY PUBLISHED NOTICE OF PROPOSED
TAX INCREASE; RATIFYING THE ADOPTION OF
BISCAYNE PARK ORDINANCE NOS. 2019-03 & 2019-
04,, PROVIDING FOR CONFLICT, SEVERABILITY,
AND FOR AN EFFECTIVE DATE.**

15 **WHEREAS**, on July 24, 2019, the Village Commission of the Village of Biscayne Park
16 (the “Village”) unanimously passed and adopted Resolution No. 2019-18, adopting a *tentative*
17 millage rate of 9.700 mils per \$1,000 of assessed value for its upcoming 2019–2020 fiscal year
18 (“FY 2020”);

19 **WHEREAS**, on September 10, 2019, the Village Commission held a public budget hearing
20 for the first reading of Ordinance No. 2019-03 to adopt the millage rate of 9.700 mils for FY 2020;

21 **WHEREAS**, on September 10, 2019, the Village Commission also held a public hearing
22 for the first reading of Ordinance No. 2019-04 to adopt the annual budget for FY 2020;

23 **WHEREAS**, Ordinance Nos. 2019-03 and 2019-04 each passed their first reading on
24 September 10, 2019 in their respective public hearings;

25 **WHEREAS**, Section 200.065, Florida Statutes, requires that, within 15 days after the
26 meeting adopting the tentative budget, the taxing authority shall advertise in a newspaper of
27 general circulation in the county its intent to finally adopt a millage rate and budget. A public
28 hearing to finalize the budget and adopt a millage rate shall be held not less than 2 days nor more
29 than 5 days after the day that the advertisement is first published.

1 **WHEREAS**, on September 16, 2019, the Village published a Notice of Proposed Tax and
2 Budget Summary in the Miami Herald, a newspaper of general circulation in Miami-Dade County;

3 **WHEREAS**, on September 20, 2019, the Village Commission held a second public
4 hearing consistent with the published public notice to pass and adopt Ordinance No. 2019-03,
5 certifying the final millage rate for FY 2020 as 9.700 mills per \$1,000 of assessed value;

6 **WHEREAS**, on September 20, 2019, the Village Commission also held a second public
7 hearing consistent with the published notice to pass and adopt Ordinance No. 2019-04, adopting
8 the Village's annual budget for FY 2020;

9 **WHEREAS**, on September 20, 2019, the Village Commission passed and adopted
10 Ordinance No. 2019-03 on its second reading by a 4-1 vote, certifying the final millage rate for
11 FY 2020 at 9.700 mills per \$1,000 of assessed value;

12 **WHEREAS**, on September 20, 2019, the Village Commission passed and adopted
13 Ordinance No. 2019-04 on its second reading by a 4-1 vote, setting the Village's annual budget
14 for FY 2020;

15 **WHEREAS**, the Florida Department of Revenue notified the Village by letter dated
16 October 30, 2019 (the "DOR Notice") of a compliance error in the proposed tax levy calculation
17 stated in the Village's September 16, 2019 Notice of Proposed Tax Increase (attached hereto as
18 Exhibit 'A');

19 **WHEREAS**, DOR determined that the Village's Notice of Proposed Tax Increase under-
20 disclosed the proposed tax levy by \$112,133;

21 **WHEREAS**, the Village received the DOR Notice on Monday, November 4, 2019 by
22 postal mail;

1 **WHEREAS**, pursuant to Section 200.065, Florida Statutes, the Village has an opportunity
2 to remedy the error and comply with the statute by holding an additional public hearing to re-
3 certify the millage rate for FY 2020 within fifteen (15) days of receiving the DOR Notice;

4 **WHEREAS**, on Friday, November 8, 2019, the Village Manager promptly notified the
5 Village Commission and general public of the DOR Notice during a special commission meeting;

6 **WHEREAS**, during that special commission meeting, the Village Commission agreed to
7 call a special commission meeting on November 15, 2019 at 6:30 pm to hold a public hearing to
8 recertify the millage rate for FY 2020, and correct the compliance issue raised in the DOR Notice;

9 **WHEREAS**, pursuant to Section 200.065, Florida Statutes, the Village was required to
10 publish notice of the public hearing in a newspaper two to five days in advance of the public
11 hearing; and

12 **WHEREAS**, on November 13, 2019, the Village published a corrected Notice of Proposed
13 Tax Increase and Budget Summary for FY2020 in the Miami Herald as instructed by DOR
14 (attached hereto as Exhibit 'B');

15
16 **NOW, THEREFORE, BE IT RESOLVED BY THE VILLAGE COMMISSION OF THE**
17 **VILLAGE OF BISCAYNE PARK, FLORIDA THAT:**

18 **Section 1.** **Recitals.** The foregoing recitals are true and correct and hereby ratified and
19 confirmed by the Village Commission, and incorporated herein by reference.

20 **Section 2.** **Taxable Value.** Pursuant to Section 200.065, Florida Statutes, the Village
21 hereby announces the taxable value of real and personal property for FY 2020 is \$231,201,560;
22 and further announces that the corresponding tax levy for FY 2020 is \$2,242,655.

1 **Section 3. Ratification of Ordinance Nos. 2019-03 & 2019-04.** The Village
2 Commission ratifies the adoption of Ordinance Nos. 2019-03 and 2019-04.

3 **Section 4. Recertification of Millage Rate.** The Village Commission recertifies the
4 Village's millage rate for FY 2020 at 9.700 mils per each \$1,000 of assessed value, which is 5.79
5 percent greater than the rolled-back rate of 9.1688 mils.

6 **Section 5. Annual Budget Ratified.** The Village Commission ratifies the adoption of
7 the Village's annual budget for FY 2020.

8 **Section 6. Finance Director.** The Finance Director must file the following documents
9 with the Florida Department of Revenue **no later than Friday, December 13, 2019** in compliance
10 with Section 200.065, Florida Statutes: (1) a Certification of Compliance Form DR-487; (2) a full-
11 page copy of the re-advertised notices from the Miami Herald; and (3) a copy of fully-executed
12 Resolution No. 2019-30.

13 **Section 7. Severability.** If any section, clause, sentence, or phrase of this Resolution
14 is for any reason held invalid or unconstitutional by a court of competent jurisdiction, the holding
15 shall not affect the validity of the remaining portions of this Resolution.

16 **Section 8. Conflict.** All Resolutions, or parts of Resolutions, in conflict with this
17 Resolution are repealed to the extent of such conflict.

18 **Section 9. Effective Date.** This Resolution shall become effective immediately upon
19 adoption.

1 **PASSED** and **ADOPTED** this 15th day of November, 2019.
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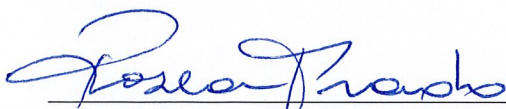
The foregoing resolution upon being
put to a vote, the vote was as follows:

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10 Tracy Truppman

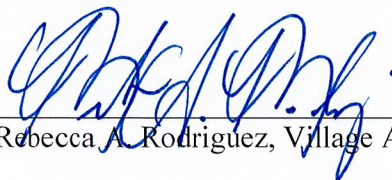
Mayor Truppman: YES
Vice Mayor Samaria: YES
Commissioner Tudor: YES

11
12
13 Attest:

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15 

16
17 Roseann Prado, Village Clerk
18
19

20 Approved as to form:

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22 

23
24
25 Rebecca A. Rodriguez, Village Attorney
26

EXHIBIT A
TRIM - Non-Compliance letter - DOR



Florida Department of Revenue
Property Tax Oversight

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

October 30, 2019

Krishan Manners, Village Manager
Village of Biscayne Park
600 Northeast 114th Street
Biscayne Park, Florida 33161

Re: Truth in Millage (TRIM) Certification

Dear Mr. Manners:

The Department of Revenue has reviewed the millage certification documents that your taxing authority submitted under sections 200.065 and 200.068, Florida Statutes. The following errors are violations of the Truth in Millage (TRIM) law. Your taxing authority must correct these errors immediately or be subject to the loss of revenue sharing and the loss of ad valorem revenues from millage in excess of the rolled-back rate.

FINDINGS OF FACT

1. Portions of the property tax levy in the Notice of Proposed Tax Increase advertisement, as s. 200.065 (3)(a), F.S., requires, were incorrect (see attached copy for correct amount to advertise, as s. 200.065(3)(a), F.S., requires). The notice incorrectly and substantially understated this year's proposed tax levy.

CONCLUSIONS OF LAW

1. The Notice of Proposed Tax Increase advertisement showed an incorrect property tax levy. This violates s. 200.065 (3)(a), F.S., and Rule 12D-17.005(2)(a), (2)(c)6., and (2)(c)26., F.A.C.

OPPORTUNITY TO REMEDY

The law provides the opportunity to correct these violations by re-advertising and re-holding the hearing and re-certifying compliance under section 200.065(13), Florida Statutes.

Within 15 days of receipt of this notice, the taxing authority will need to advertise the:

Notice of Proposed Tax Increase with applicable violation clause and *Budget Summary* advertisements

Section 200.065(13)(b) and (c), Florida Statutes, establishes the requirements of this letter. Section 200.065(12), Florida Statutes, requires the taxing authority to hold a new millage and budget hearing not less than two days or more than five days following publication of the advertisement.

After the re-advertised notices and the new final hearing, please forward to this office copies of the advertisements (full page from newspaper) with proofs of publication; a copy of the resolution/ordinance adopting the millage; a copy of the resolution/ordinance adopting the budget; and *Certification of Compliance* (Form DR-487).

By copy of this notice, the Department is notifying and directing the tax collector to withhold ad valorem tax revenue collected in excess of the rolled-back rate until the taxing authority has met the requirements of law.

By copy of this notice, the Department is notifying the Refunds and Revenue Distribution process of the General Tax Administration program to proceed under sections 200.065(13)(a), 218.23(1), and 218.63(2), Florida Statutes, and Rule Chapter 12-10, Florida Administrative Code, to withhold revenue sharing funds until the taxing authority corrects its noncompliance or, if not corrected, for 12 months following the Department's determination of noncompliance. If the taxing authority does not correct its noncompliance, the Department will deposit these withheld funds into the General Revenue Fund.

If the taxing authority fails to correct these violations in the manner section 200.065(13), Florida Statutes, describes and to re-certify compliance to the Department after re-advertising and re-holding the hearings, the taxing authority will forfeit its state revenue sharing funds and ad valorem proceeds in excess of the rolled-back rate. If the taxing authority re-certifies compliance and the Department determines the re-certification is not in compliance with section 200.065, Florida Statutes, the same consequences will occur.

This determination applies only to the TRIM certification requirements. The Department will send a determination regarding the maximum millage levy requirements of section 200.065(5), Florida Statutes, in a separate notice.

If you believe the certification the taxing authority submitted does not support the Department's determination, please consider the following notice.

NOTICE OF RIGHTS

Krishan Manners, Village Manager
Village of Biscayne Park
October 30, 2019

You may have the right to seek an administrative determination of the facts in this matter under chapter 120, Florida Statutes, by filing a petition for administrative hearing with the Department's clerk in the Office of General Counsel, Post Office Box 6668, Tallahassee, Florida 32314- 6668. Any such petition must meet the requirements of Chapter 28-106, Florida Administrative Code, and should be filed, and received, within 15 days from receipt of this notice. Such administrative tribunal has no equitable or injunctive powers under Florida Law. Under section 200.065, Florida Statutes, mediation is not available in any administrative dispute of the type of agency action announced in this notice.

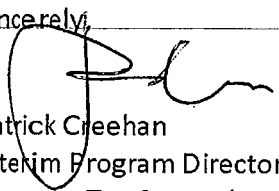
If you proceed with the administrative determination and are unsuccessful and you do not correct the noncompliance as outlined in this notice, your ability to levy ad valorem taxes, based on the violations stated in this letter, will be seriously in question.

You may also have the right to adjudicate this matter before a circuit court under chapter 86, Florida Statutes, and applicable Florida law.

You have the right to seek judicial review of this order as provided in section 120.68, Florida Statutes, by the filing of a Notice of Appeal as provided in Rule 9.110, Florida Rules of Appellate Procedure, with the Department's clerk in the Office of General Counsel, Post Office Box 6668, Tallahassee, Florida 32314-6668 and by filing a copy of the Notice of Appeal accompanied by the applicable filing fees with the appropriate District Court of Appeal. This Notice of Appeal must be filed within 30 days from the date of this order.

If you have any questions, please contact Wyatt Peters at (850) 617-8921.

Sincerely,



Patrick Creehan
Interim Program Director
Property Tax Oversight

cc: Honorable Peter Cam
Miami-Dade Tax Collector

Roger Hinson, Program Administrator
Refunds and Revenue Distribution

BH/#23.06

Example: Non-Compliance with Violation Clause

Notice of Proposed Tax Increase

NOTICE OF PROPOSED TAX INCREASE

THE PREVIOUS NOTICE PLACED BY THE VILLAGE OF BISCAYNE PARK HAS BEEN DETERMINED BY THE DEPARTMENT OF REVENUE TO BE IN VIOLATION OF THE LAW, NECESSITATING THIS SECOND NOTICE.

The Village of Biscayne Park has tentatively adopted a measure to increase its property tax levy.

Last year's property tax levy:

A. Initially proposed tax levy	\$ 2,111,919
B. Less tax reductions due to Value Adjustment Board and other assessment changes	\$ 17,923
C. Actual property tax levy	\$ 2,093,996
This year's proposed tax levy	\$ 2,242,655

All concerned citizens are invited to attend a public hearing on the tax increase to be held on:

(DATE)
(TIME)
(MEETING PLACE)

A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.

Use this ad if your taxing authority's tentatively adopted millage rate is **greater than** the current year rolled-back rate.

The notice of proposed tax increase ad will:

- Be advertised WITHIN 15 DAYS OF NOTIFICATION of Non-Compliance from the Department of Revenue.
- Have the violation clause in boldfaced type.
- Be a **full 1/4 page** ad.
- Have an adjacent Budget Summary advertisement.
- Have a millage rate above the rolled-back rate.
- Hold Final Hearing within 2 to 5 days after advertised.



CERTIFICATION OF COMPLIANCE

Chapter 200, Florida Statutes
and Sections 218.23 and 218.63, Florida Statutes

DR-487
R. 5/13
Rule 12D-16.002
Florida Administrative Code
Effective 5/13
Provisional

☐ Check if E-TRIM Participant

FISCAL YEAR :		County :		
<input type="checkbox"/> Check if new address				
Taxing Authority :		Taxing authorities must file the DR-487 with the required attachments within 30 days of the final hearing. Send completed "TRIM" Compliance packages by : Mail Florida Department of Revenue Property Tax Oversight - TRIM Section P. O. Box 3000 Tallahassee, Florida 32315-3000 Certified or Overnight Delivery Florida Department of Revenue Property Tax Oversight - TRIM Section 2450 Shumard Oak Blvd., RM 2-3200 Tallahassee, Florida 32399-0216		
Mailing Address :				
Physical Address :				
City, State, Zip :				
Date of Final Hearing :				
All Taxing Authorities, Except School Districts E-TRIM Participants only need to submit items 1-3 WITHIN 30 DAYS OF FINAL HEARING send this signed certification* with: <input type="checkbox"/> 1. Proof of Publication from the newspaper for all newspaper advertisements. <input type="checkbox"/> 2. Ordinance or Resolution: a. Adopting the final millage rate, with percent change of rolled-back rate shown and b. Adopting the final budget, indicating order of adoption. DO NOT SEND ENTIRE BUDGET. <input type="checkbox"/> 3. ENTIRE PAGE(s) from the newspaper for all newspaper advertisements a. Budget Summary Advertisement. b. Notice of Proposed Tax Increase or Budget Hearing Advertisement. c. COUNTIES ONLY: DR-529, Notice - Tax Impact of the Value Adjustment Board, within 30 days of completion. <input type="checkbox"/> 4. Copy of DR-420, Certification of Taxable Value, include DR-420TIF, Tax Increment Adjustment Worksheet and DR-420DEBT, Certification of Voted Debt Millage, if applicable. <input type="checkbox"/> 5. DR-420MM, Maximum Millage Levy Calculation Final Disclosure. <input type="checkbox"/> 6. DR-487V, Vote Record for Final Adoption of Millage Levy. <input type="checkbox"/> 7. DR-422, Certification of Final Taxable Value,** and DR-422DEBT Certification of Final Voted Debt Millage, if applicable. *(See Rule 12D-17.004(2)(a), F.A.C.)		School Districts E-TRIM Participants only need to submit items 1-4 WITHIN 30 DAYS OF FINAL HEARING send this signed certification* with: <input type="checkbox"/> 1. ESE 524, Millage Resolution. <input type="checkbox"/> 2. Resolution or Ordinance Adopting Budget, indicating order of adoption. <input type="checkbox"/> 3. ENTIRE PAGE(s) from the newspaper for all newspaper advertisements: a. Budget Summary Advertisement. b. Notice of Proposed Tax Increase or Budget Hearing Advertisement. c. Notice of Tax for School Capital Outlay. d. Amended Notice of Tax for School Capital Outlay. <input type="checkbox"/> 4. Proof of Publication from the newspaper for all newspaper advertisements. <input type="checkbox"/> 5. Copy of DR-420S, Certification of School Taxable Value and DR-420DEBT, Certification of Voted Debt Millage, if applicable. <input type="checkbox"/> 6. DR-422, Certification of Final Taxable Value** and DR-422DEBT, Certification of Final Voted Debt Millage, if applicable. *(See Rule 12D-17.004(2)(b), F.A.C.)		
**If you have not received the DR-422, do not delay submitting your TRIM package. It is due within 30 days of your final hearing. If you do not include all required documents, the Department of Revenue will find you non-compliant with Section 218.26(4), F. S. Taxing authorities and units of local government participating in revenue sharing may lose these funds for twelve months, under Sections 200.065, 218.23, 218.26(4), and 218.63. F.S. Ad valorem proceeds from any millage above the rolled-back rate must be placed in escrow.				
S I G N H E R E	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.	
	Signature of Chief Administrative Officer :		Date :	
	<input type="checkbox"/> Mr. <input type="checkbox"/> Ms.	Print Name of Chief Administrative Officer :	Title :	
	Contact Name and Contact Title :		<input type="checkbox"/> Check if new contact E-mail Address :	
	Phone Number :		Fax Number :	

All TRIM forms for taxing authorities are available on our website at : <http://floridarevenue.com/property/Pages/TRIM.aspx>



CERTIFICATION OF TAXABLE VALUE

[Reset Form](#)
[Print Form](#)

DR-420

R. 5/12

Rule 12D-16.002

Florida Administrative Code

Effective 11/12

Year: 2019	County: MIAMI-DADE
Principal Authority: VILLAGE OF BISCAYNE PARK	Taxing Authority: VILLAGE OF BISCAYNE PARK

SECTION I: COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	\$ 227,652,384	(1)
2.	Current year taxable value of personal property for operating purposes	\$ 3,549,176	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$ 0	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$ 231,201,560	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$ 2,818,930	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$ 228,382,630	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$ 215,875,720	(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Number 0 (8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, <i>Certification of Voted Debt Millage</i> forms attached. If none, enter 0	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Number 0 (9)
SIGN HERE	Property Appraiser Certification I certify the taxable values above are correct to the best of my knowledge.		
	Signature of Property Appraiser:		Date:
	Electronically Certified by Property Appraiser		7/1/2019 12:51 PM

SECTION II: COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-

10.	Prior year operating millage levy <i>(If prior year millage was adjusted then use adjusted millage from Form DR-422)</i>	9.7000	per \$1,000	(10)
11.	Prior year ad valorem proceeds <i>(Line 7 multiplied by Line 10, divided by 1,000)</i>	\$ 2,093,994		(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value <i>(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)</i>	\$ 0		(12)
13.	Adjusted prior year ad valorem proceeds <i>(Line 11 minus Line 12)</i>	\$ 2,093,994		(13)
14.	Dedicated increment value, if any <i>(Sum of either Line 6b or Line 7e for all DR-420TIF forms)</i>	\$ 0		(14)
15.	Adjusted current year taxable value <i>(Line 6 minus Line 14)</i>	\$ 228,382,630		(15)
16.	Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>	9.1688	per \$1000	(16)
17.	Current year proposed operating millage rate	9.7000	per \$1000	(17)
18.	Total taxes to be levied at proposed millage rate <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$ 2,242,655		(18)

2019

19.	TYPE of principal authority (check one)	<input type="checkbox"/> County	<input type="checkbox"/> Independent Special District	(19)				
		<input checked="" type="checkbox"/> Municipality	<input type="checkbox"/> Water Management District					
20.	Applicable taxing authority (check one)	<input checked="" type="checkbox"/> Principal Authority	<input type="checkbox"/> Dependent Special District	(20)				
		<input type="checkbox"/> MSTU	<input type="checkbox"/> Water Management District Basin					
21.	Is millage levied in more than one county? (check one)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	(21)				
<div style="display: flex; justify-content: space-between; align-items: center;"> DEPENDENT SPECIAL DISTRICTS AND MSTUs <div style="border: 1px solid black; padding: 2px; background-color: black; color: white; font-weight: bold;">STOP</div> STOP HERE - SIGN AND SUBMIT </div>								
22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. <i>(The sum of Line 13 from all DR-420 forms)</i>	\$	2,093,994	(22)				
23.	Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i>	9.1688	per \$1,000	(23)				
24.	Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i>	\$	2,119,841	(24)				
25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. <i>(The sum of Line 18 from all DR-420 forms)</i>	\$	2,242,655	(25)				
26.	Current year proposed aggregate millage rate <i>(Line 25 divided by Line 4, multiplied by 1,000)</i>	9.7000	per \$1,000	(26)				
27.	Current year proposed rate as a percent change of rolled-back rate <i>(Line 26 divided by Line 23, minus 1, multiplied by 100)</i>		5.79 %	(27)				
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%;">First public budget hearing</td> <td style="width: 15%;">Date : 9/10/2019</td> <td style="width: 15%;">Time : 6:30 PM EST</td> <td style="width: 50%;">Place : 600 NE 114th Street Biscayne Park, FL 33161</td> </tr> </table>					First public budget hearing	Date : 9/10/2019	Time : 6:30 PM EST	Place : 600 NE 114th Street Biscayne Park, FL 33161
First public budget hearing	Date : 9/10/2019	Time : 6:30 PM EST	Place : 600 NE 114th Street Biscayne Park, FL 33161					
SIGN HERE	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.					
	Signature of Chief Administrative Officer :			Date :				
	Electronically Certified by Taxing Authority			7/31/2019 9:00 AM				
	Title : Krishan Manners, Village Manager		Contact Name and Contact Title : Sharyn Rosina, Finance Director					
	Mailing Address : 600 NE 114TH ST		Physical Address : 600 NORTHEAST 114TH STREET					
	City, State, Zip : BISCAYNE PARK, FL 33161		Phone Number : 305-899-8000		Fax Number : 305-891-7241			

23.06

NOTICE OF PROPOSED TAX INCREASE

The Village of Biscayne Park has tentatively adopted a measure to increase its property tax levy.

Last year's property tax levy:

- RECEIVED
SEP 25 2019
DOR/PTO-TAM
- A. Initially proposed tax levy.....\$ 2,111,919
 - B. Less tax reductions due to Value Adjustment Board and other assessment changes.....\$ 17,923
 - C. Actual property tax levy\$ 2,093,996

This year's proposed tax levy\$ 2,405,222

All concerned citizens are invited to attend a public hearing on the tax increase to be held on:

Friday, September 20, 2019
6:30pm
Log Cabin
640 NE 114th Street
Biscayne Park, Florida, 33161

A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.

s/b \$2,242,655

amount shown
is 95%
understated by
\$112,133

Example: Last Year's Actual Levy Less Than Initially Proposed Levy

Use 100 percent of tax levies in the advertisement below.

NOTICE OF PROPOSED TAX INCREASE	
The <u>(name of taxing authority)</u> has tentatively adopted a measure to increase its property tax levy.	
Last year's property tax levy:	
A. Initially proposed tax levy	\$ <u>47,969</u>
B. Less tax reductions due to Value Adjustment Board and other assessment changes	\$ <u>3,833</u>
C. Actual property tax levy	\$ <u>44,136</u>
This year's proposed tax levy	\$ <u>49,740</u>
All concerned citizens are invited to attend a public hearing on the tax increase to be held on:	
(DATE) (TIME) at (MEETING PLACE)	
A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.	

To complete the above *Notice of Proposed Tax Increase* advertisement, use the information from the following forms:

Last year's proposed tax levy:

- | | |
|--------------------|--|
| A. <u>\$47,969</u> | Prior year Form DR-420, line 25 |
| B. <u>\$ 3,833</u> | Subtract line C from line A to calculate line B |
| C. <u>\$44,136</u> | Current year Form DR-420, line 11 (sum of all Forms DR-420 line 11 if you have MSTUs or dependent special districts) |

This year's proposed tax levy:

\$49,740 (current year's tentatively adopted millage rate x current year gross taxable value) ÷ 1,000 (line 4, current year Form DR-420)

If the tentatively adopted millage rate is the same as the proposed millage rate, use the current year Form DR-420, line 25.

EXHIBIT B
Advertisement with Affidavit letter from Miami Herald

Miami Herald Media Company
3511 NW 91 Avenue
Miami, FL 33172

Miami Herald **el Nuevo Herald**

AFFIDAVIT OF PUBLICATION

Account #	Ad Number	Identification	PO
468564	0004455755-02	TRIM AD 2019 (Budget & Tax Increase) RE-Published (Special Discount)	

Attention:

VILLAGE OF BISCAYNE PARK
640 NE 114TH STREET
MIAMI, FL 33161

**PUBLISHED DAILY
MIAMI-DADE-FLORIDA**

**STATE OF FLORIDA
COUNTY OF MIAMI-DADE**

Before the undersigned authority personally appeared: **VICTORIA RODELA**, who on oath says that he/she is **CUSTODIAN OF RECORDS** of The Miami Herald, a daily newspaper published at Miami in Miami-Dade County, Florida; that the attached copy of the advertisement that was published was published in said newspaper in the issue(s) of:

Publication: Miami Herald

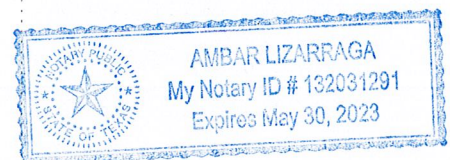
Zone: MIA-Full Run

November 13, 2019

V. Rodela

Affiant further says that the said Miami Herald is a newspaper published at Miami, in the said Miami-Dade County, Florida and that the said newspaper has heretofore been continuously published in said Dade County, Florida each day and has been entered a second class mail matter at the post office in Miami, in said Miami-Dade County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that he/she has neither paid or promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper(s).

Sworn to and subscribed before me this
13th, day of November, 2019



NOTICE OF PROPOSED TAX INCREASE

**THE PREVIOUS NOTICE PLACED BY
THE VILLAGE OF BISCAYNE PARK
HAS BEEN DETERMINED BY THE
DEPARTMENT OF REVENUE TO BE
IN VIOLATION OF THE LAW,
NECESSITATING THIS
SECOND NOTICE.**

The Village of Biscayne Park has tentatively adopted
a measure to increase its property tax levy.

Last year's property tax levy:

A. Initially proposed tax levy.....	\$ 2,111,919
B. Less tax reductions due to Value Adjustment Board and other assessment changes	\$ 17,925
C. Actual property tax levy	\$ 2,093,994
This year's proposed tax levy	\$ 2,242,655

All concerned citizens are invited to attend a
public hearing on the tax increase to be held on:

Tuesday, November 15, 2019

6:30pm

Log Cabin

640 NE 114th Street

Biscayne Park, Florida, 33161

**A FINAL DECISION on the proposed tax
increase and the budget will be made at
this hearing.**

Miami Herald Media Company
3511 NW 91 Avenue
Miami, FL 33172

Miami Herald **el Nuevo Herald**

AFFIDAVIT OF PUBLICATION

Account #	Ad Number	Identification	PO
468564	0004455755-01	TRIM AD 2019 (Budget & Tax Increase) RE-Published (Special Discount)	

Attention:

VILLAGE OF BISCAYNE PARK
640 NE 114TH STREET
MIAMI, FL 33161

**PUBLISHED DAILY
MIAMI-DADE-FLORIDA**

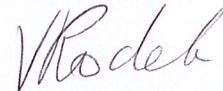
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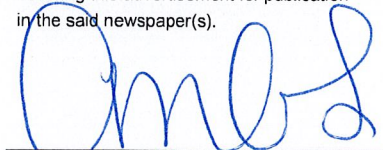
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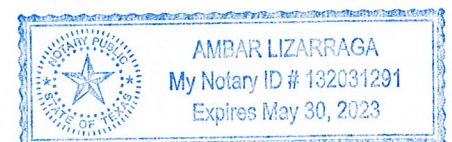
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PALM BEACH

Feds want to send intruder at Trump's Mar-a-Lago to prison

BY JAY WEAVER
jweaver@miamiherald.com

A Chinese businesswoman convicted of bluffing her way into President Donald Trump's private Palm Beach club in a gray evening gown on a spring afternoon will soon learn how long she's going to prison.

Yujing Zhang, arrested for trespassing on March 30, was found guilty by a federal jury in September of entering a restricted area at Mar-a-Lago and lying to Secret Service agents about it.

Now, federal prosecutors would like to send the 33-year-old Chinese woman to prison for one and a half years, according to newly filed court papers. Zhang has already been behind bars for about eight months, so if a judge goes along with that proposal she could face another 10 months in prison at her sentencing on Nov. 22 in Fort Lauderdale federal court.

Zhang, who fired her federal public defenders before trial, is representing herself. It is likely Zhang, who is still receiving advice behind the scenes from the public defender's office, will ask U.S. District Judge Roy Altman to sentence her to the time she has already been held in detention in a Broward County lockup.

After all, she can argue, the federal sentencing guidelines for her convictions on trespassing and lying to federal agents call for a prison term of zero to six months.

But prosecutors argue Zhang should get a longer sentence because she has

lied over and over again — not just to federal agents but also to a magistrate judge who detained her before trial.

When Magistrate Judge William Matthewman asked Zhang about her finances during a detention hearing in April, Zhang said under oath that she only had about \$5,000 in her Wells Fargo account. But she "neglected to tell" the judge that she wired about \$40,000 into an Interactive Brokers account over the past two years, according to prosecutors Rolando Garcia and Michael Sherwin. She also "neglected to tell" the judge that she had about \$8,000 in U.S. and Chinese currency in her room at the Colony Hotel in Palm Beach, where she was staying while visiting Mar-a-Lago.

When her detention hearing was over, Matthewman found she was a flight risk but also said she was "up to something nefarious" at Trump's club, which has been a magnet for Chinese, Russian and other foreign business people seeking to meet with the president.

If she is not sentenced for more than six months, prosecutors argued, Zhang's obstructive conduct in lying to the magistrate judge essentially goes unpunished.

"Not only did Zhang lie to [the magistrate judge] but she also lied to practically everyone she encountered in the United States," prosecutors wrote in their motion to boost her prison sentence.

Prosecutors argue that Zhang deserves up to one and a half years in prison for another reason: In a

similar case, Chinese exchange student Zhao Qianli, 20, was sentenced to one year in prison after he pleaded guilty in February to one count of photographing defense installations at the Naval Air Station in Key West.

In September, Zhang's fate was sealed when a 12-person federal jury in Fort Lauderdale found her guilty of trespassing at Mar-a-Lago and lying to federal agents about why she was at Trump's club, capping a bizarre trial where the enigmatic defendant's true purpose in coming to the resort was never answered.

The jury reached verdicts after a two-day trial in which federal prosecutors accused Zhang of being so determined to enter the posh club to meet Trump that she lied to Secret Service agents and Mar-a-Lago staff, telling them she wanted to attend a gala event she knew had been canceled before she left China. The text messages on her iPhone 7 showed that Zhang not only had learned the Mar-a-Lago event on the evening of March 30 was off, but also that she had asked the trip organizer for a refund, according to trial evidence.

Zhang, who did not put on a defense, did declare her innocence during closing arguments, saying she had a contract to attend a United Nations friendship event between the United States and China at the Mar-a-Lago club. "I do think I did nothing wrong," said Zhang, speaking in English. "I did no lying."

Zhang, who says she is a successful businesswoman

from Shanghai, has also been under scrutiny from a federal counterintelligence investigation, although she has not been charged with spying. The secret "national security" investigation — reflected in government evidence that was filed under seal in Zhang's trespassing case — never came up at trial. That probe, delving into possible Chinese espionage at Mar-a-Lago and elsewhere in South Florida, continues though the trespassing trial is finished and Zhang's sentencing is set for next week.

Trial evidence showed that Zhang bluffed her way past two security checkpoints before she was allowed to enter Mar-a-Lago after 12 p.m. on March 30. Initially, she told Secret Service agents and club staff that she was going to the pool. Her last name —

one of the most common in China — happened to match that of a member, so they let her in. That likely led jurors to debate whether she had in fact been allowed on the premises and had therefore not trespassed.

But when Zhang walked into Mar-a-Lago's ornate lobby in a long gray evening dress while shooting video with her cellphone, a sharp-eyed receptionist thought she looked suspicious. Zhang breezed past the receptionist, Ariela Grumaz, into a lounge area. "As soon as she entered the lobby, you could see she was fascinated by the decorations and that's when I realized she had never been here before," Grumaz testified.

Federal prosecutors based their case on evi-

dence that Zhang knew she had no reason to enter the president's club and nonetheless lied her way in.

Grumaz, the receptionist, proved their point in her testimony.

That afternoon at Mar-a-Lago, Grumaz recalled, she stopped the woman and asked for her name. She said Zhang was not on the list of members or guests at the president's club. Zhang showed the receptionist something on her cellphone indicating she was attending a United Nations Friendship event between China and the United States that evening. But Grumaz said she checked with the catering manager and found there was no such event scheduled.

Zhang had in fact bought a ticket for a Safari Night charity gala originally on the calendar for that evening. But the event had been canceled a few days before, something Zhang was well aware of at the time, prosecutors argued.

Secret Service agent Samuel Ivanovich said he and other agents questioned Zhang in the Mar-a-Lago lobby before escorting her off the premises.

He said that when the agents began to search several electronic devices inside her purse, Zhang "became aggressive." But she agreed to go to the Secret Service's West Palm Beach office for questioning, he said.

Ivanovich said Zhang explained during the interview that she made arrangements for her trip to Mar-a-Lago through a man named "Charles," and that she also planned to visit other parts of the United States. She told him that she knew Charles only through their phone messaging on the "We Chat" social media app popular in China.

The agent said he pressed Zhang about why she initially told the Mar-a-Lago security staff that her reason for coming to the presi-



Zhang

dent's private club was to go to the pool.

"She stated that she did not say that," Ivanovich

testified.

Federal agents later searched her iPhone and discovered that Zhang had received text messages from a man named "Charles," who told her that the March 30 event had been canceled days before she left China. But Zhang, who booked her own flight with \$2,000 in cash, flew from Shanghai via Newark to Palm Beach on March 28 anyway, according to trial evidence.

"Zhang clearly knew that the supposed event did not exist based on the WeChat conversation retrieved from her cellphone," prosecutors wrote in court papers accusing her of lying. "Despite knowing that, she purchased a one-way ticket from Shanghai, China, to Palm Beach in order to sneak on Mar-a-Lago while the president and family members were in Palm Beach."

After Zhang's arrest, agents searched her hotel room and found a bevy of electronic devices, including a hidden-camera detector, along with \$7,600 in U.S. currency and \$600 in Chinese currency.

Assistant U.S. Attorney Michael Sherwin said in court that Zhang's demeanor throughout her brief visit to Mar-a-Lago was suspicious.

"It shows she was not a wandering tourist," Sherwin said, "who fell into this situation by mistake."

Trial evidence showed that Zhang was passionate about meeting Trump and his family members, who were staying at Mar-a-Lago on the weekend of her brief visit. On the afternoon of March 30, however, the president was elsewhere playing golf.

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BUDGET SUMMARY

Village of Biscayne Park, Florida - October 1, 2019 to September 30, 2020

THE PROPOSED OPERATING BUDGET

EXPENDITURES OF BISCAYNE PARK, FL ARE 5.8% MORE THAN LAST YEAR'S TOTAL OPERATING

EXPENDITURES

ESTIMATED REVENUES:	GENERAL FUND	SPECIAL REVENUE FUND	ENTERPRISE FUND	TOTAL ALL FUNDS
Taxes: Millage per \$1,000				
Ad Valorem Taxes 9.7000	2,130,522	-	-	2,130,522
Sales and Use Taxes	289,000	-	-	289,000
Intergovernmental Revenue	\$ 499,574	\$ 233,597	-	\$ 733,171
Charges for Services	167,350	-	521,385	688,735
Judgments, Fines & Forfeitures	18,000	30,000	-	48,000
Contributions and Grants	-	-	-	-
Miscellaneous Revenues	10,000	1,000	3,410	14,410
Carryforward Surplus	-	552,053	-	552,053
TOTAL SOURCES	3,114,446	816,650	524,794	4,455,891
Transfers In	91,103	24,399	-	115,502
TOTAL REVENUES, TRANSFERS & BALANCES	3,205,550	841,049	524,794	4,571,393
ESTIMATED APPROPRIATIONS				
General Government	807,944	-	-	807,944
Public Safety	1,286,294	-	-	1,286,294
Physical Environment	818,778	134,139	438,012	1,390,929
Transportation	-	514,724	-	514,724
Culture and Recreation	243,941	-	-	243,941
Other Uses	-	-	-	-
Other Non-Operating	-	-	-	-
TOTAL EXPENDITURES	3,156,957	648,863	438,012	4,243,832
OTHER FINANCING USES				
Transfers Out (Reserves)	48,593	192,186	86,782	327,561
TOTAL APPROPRIATIONS, TRANSFERS, RESERVES & BALANCES	3,205,550	841,049	524,794	4,571,393

The tentative adopted and / or final budgets are on file in the office of the above referenced taxing authority as a public record.